EXHIBIT B

Golf Digest

Callaway Gets Nod In Pro V1 Patent Infringement Jury Verdict

Callaway prevails on eight of nine patent infringement claims against Titleist

By Mike Stachura, Golf Digest and E. Michael Johnson, Golf World Photo By Andrew Reddington/Getty Images December 14, 2007

In a decision that impacts the past, present and future of one of the most popular golf balls in the history of the game, a jury in U.S. District Court in Delaware today ruled in favor of the Callaway Golf Company on eight of nine claims involving patents related to the solid-core golf ball technology found in Titleist's Pro V1.

"We are very pleased with the jury's verdict in our trial in Delaware against Acushnet," said Michèle Szynal, VP of Communications for Callaway. "We have now established in court that our golf ball patents are valid and that Titleist Pro V1 golf balls infringe those patents. We will immediately start the process of requesting an appropriate remedy, including injunctive relief and damages." However, while the decision is potentially damaging to Acushnet, do not expect to see Pro V1s being pulled off the shelves anytime soon.

While Acushnet awaits the court's judgment on damages, the company issued a statement suggesting that things are far from over. "The jury's mixed decision has created ambiguity that will have to be resolved post-trial," said Joseph Nauman, Acushnet Company executive vice president, corporate and legal. "The patents at issue are directed to multi-layer, solid construction golf balls with urethane outer covers and we continue to believe that we will ultimately prevail in having all claims of the Spalding [Callaway purchased Spalding in 2003] patents found invalid. Our confidence is supported by recent decisions taken by the U.S. Patent and Trademark Office (PTO). Specifically, on January 17, 2006, before this lawsuit was filed, we asked the PTO to re-examine each of the four asserted patents. In early 2007, initial office actions from the PTO found all claims of all four patents to be invalid. Use are awaiting favorable action on the other three. This pivotal information was not allowed into evidence by the Court. We believe that the PTO determination is correct and are confident that the Court and PTO will render final decisions that these patents are invalid, utilize no new technology and should never have been originally granted."

The suit, originally brought on Feb. 9, 2006, centered on intellectual property referred to in the complaint as "the Sullivan patents." The technology at issue focused primarily on the construction of a multilayer ball with a solid core and a polyurethane cover. Acushnet said it received its first patent covering this technology on March 3, 1999 while the oldest of the four Callaway patents at issue was not filed until December 12, 1999 and issued on March 15, 2001. The other three patents were filed in 2001. The Callaway patents were acquired in 2003 when the company purchased Top-Flite Golf from bankruptcy. The Pro V1 was introduced at the Invensys Classic on October 12, 2000.

The complaint stated the Pro V1 line of balls has generated nearly \$1 billion in sales "by incorporating the technology disclosed in the Sullivan patents."